

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**South Putnam Community Schools (6705)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$2,019	n/a	n/a	n/a
	11100 Regular Programs; Elementary	\$1,478,968	\$1,812,689	\$1,749,210	\$2,394,579	62%	32%	37%
	11300 Regular Programs; High School	\$1,278,860	\$1,297,061	\$1,233,045	\$1,785,606	40%	38%	45%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$27,000	\$0	\$2,243	n/a	-92%	n/a
	11410 Vocational Education; Agriculture A	\$59,830	\$72,780	\$67,079	\$80,885	35%	11%	21%
	11450 Vocational Education; Consumer and Homemaking	\$42,601	\$32,824	\$29,932	\$39,407	-7%	20%	32%
	11470 Vocational Education; Business Education	\$2,471	\$0	\$0	\$0	-100%	n/a	n/a
	11590 Other Vocational Education Programs	\$0	\$126	\$9,978	\$26,397	n/a	> 500%	165%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$2,297	\$0	\$0	n/a	-100%	n/a
	11920 Other Regular Programs; Project 4R	\$18,073	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$142	\$5,386	\$4,569	\$0	-100%	-100%	-100%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$373	n/a	n/a	n/a
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$13,555	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$0	\$0	\$24,394	\$34,158	n/a	n/a	40%
	12350 Physical Impairment; Homebound	\$1,476	\$1,935	\$10,648	\$14,907	> 500%	> 500%	40%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$0	\$0	\$41,157	n/a	n/a	n/a
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$0	\$0	\$3,430	n/a	n/a	n/a
	12510 Culturally Different; Communication Disorders	\$39,978	\$40	\$59	\$247	-99%	> 500%	319%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$114,209	\$208,601	\$209,776	\$115,402	1%	-45%	-45%
	12610 Learning Disability	\$0	\$0	\$0	\$175,707	n/a	n/a	n/a
	12810 Special Education Preschool	\$22,347	\$39,584	\$26,129	\$21,715	-3%	-45%	-17%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$2,770	\$0	\$0	\$0	-100%	n/a	n/a
	14300 Summer School Programs; High School	\$0	\$20,073	\$0	\$9,380	n/a	-53%	n/a
	16200 Preventive Remediation	\$2,183	\$14,368	\$4,035	\$16,267	> 500%	13%	303%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$104	\$0	\$4,106	n/a	> 500%	n/a
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$208,709	\$215,947	\$269,128	\$276,746	33%	28%	3%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$297,927	\$525,889	\$543,663	\$95,353	-68%	-82%	-82%
	22210 Library/Media Services; Service Area Direction	\$10,865	\$0	\$0	\$0	-100%	n/a	n/a
	22220 Library/Media Services; School Library	\$69,895	\$76,761	\$31,285	\$55,069	-21%	-28%	76%
	22230 Library/Media Services; Audiovisual	\$519	\$0	\$0	\$0	-100%	n/a	n/a
	22290 Library/Media Services; Other Educational Media Services	\$227	\$0	\$0	\$0	-100%	n/a	n/a
	24100 Office of The Principal	\$461,907	\$707,232	\$515,428	\$661,532	43%	-6%	28%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$25,168	\$133,321	\$87,766	\$113,526	351%	-15%	29%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$17,488	\$47,849	\$29,182	\$1,611	-91%	-97%	-94%
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$0	\$23,531	\$19,167	n/a	n/a	-19%
	26497 2007 Account Code - Teachers Retirement Fund	\$123,481	\$232,088	\$210,347	\$106,957	-13%	-54%	-49%
<b>Student Academic Achievement Total</b>		<b>\$4,280,092</b>	<b>\$5,473,955</b>	<b>\$5,079,183</b>	<b>\$6,111,498</b>	<b>43%</b>	<b>12%</b>	<b>20%</b>
<b>Student Instructional Support</b>								
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$4,000	\$2,000	\$2,000	n/a	-50%	0%
	21210 Guidance Services; Service Area Direction	\$0	\$2,025	\$0	\$399	n/a	-80%	n/a
	21220 Guidance Services; Counseling Services	\$94,028	\$234,045	\$165,946	\$193,444	106%	-17%	17%
	21290 Guidance Services; Other Guidance Services	\$30	\$1,771	\$1,016	\$2,133	> 500%	20%	110%
	21340 Health Services; Nurse Services	\$45,084	\$61,362	\$61,444	\$73,052	62%	19%	19%
	21390 Health Services; Other Health Services	\$0	\$0	\$575	\$2,392	n/a	n/a	316%
	21990 Other Support Services, Students; Other Student Services	\$0	\$6,091	\$1,878	\$4,219	n/a	-31%	125%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$5,730	\$0	\$0	\$1,926	-66%	n/a	n/a
	22130 Improvement of Instruction; Instructional Staff Training	\$2,100	\$0	\$0	\$1,615	-23%	n/a	n/a
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$1,200	\$1,320	n/a	n/a	10%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$78,390	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$124,282	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$56,268	\$89,242	\$92,569	\$64,591	15%	-28%	-30%
	23210 Executive Administration; Office of The Superintendent	\$111,515	\$207,253	\$122,192	\$199,199	79%	-4%	63%
	23290 Executive Administration; Other Executive Administration Services	\$21,780	\$86,040	\$34,542	\$21,372	-2%	-75%	-38%
	24900 Other Support Services, School Administration	\$0	\$0	\$0	\$104	n/a	n/a	n/a
	26700 2007 Account Code - Technology Coordinator	\$3,860	\$221,296	\$8,632	\$2,670	-31%	-99%	-69%

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	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$1,737	\$49,069	\$92,882	n/a	> 500%	89%
<b>Student Instructional Support Total</b>		<b>\$340,395</b>	<b>\$914,863</b>	<b>\$541,063</b>	<b>\$865,992</b>	<b>154%</b>	<b>-5%</b>	<b>60%</b>
<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$296	\$0	\$1,566	\$3,499	> 500%	n/a	123%
	23160 Board of Education; Promotion Expenses	\$541	\$200	\$1,399	\$413	-24%	106%	-70%
	23230 Executive Administration; Staff Relations and Negotiations	\$1,080	\$0	\$1,500	\$0	-100%	n/a	-100%
	25160 Fiscal Services; Financial Accounting	\$1,210	\$2,691	\$2,650	\$1,560	29%	-42%	-41%
	25191 Other Fiscal Services; Refund of Revenue	\$273	\$2,993	\$4,794,953	\$1,263	363%	-58%	-100%
	25192 Other Fiscal Services; Petty Cash	\$50	\$375	\$300	\$258	416%	-31%	-14%
	25195 Other Fiscal Services; Bank Account Service Charge	\$15	\$1,155	\$876	\$917	> 500%	-21%	5%
	25199 Other Fiscal Services; Other	\$0	\$0	\$0	\$13,678	n/a	n/a	n/a
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$73,565	\$55,122	\$59,698	\$79,581	8%	44%	33%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$474,943	\$686,980	\$725,392	\$819,139	72%	19%	13%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$97,431	\$9,535	\$49,161	\$31,707	-67%	233%	-36%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$116,742	\$267,473	\$288,075	\$233,352	100%	-13%	-19%
	26499 2007 Account Code - Other	\$0	\$54,929	\$75,767	\$21,861	n/a	-60%	-71%
	26700 Operation and Maintenance of Plant Services; Insurance	\$24,039	\$53,518	\$51,573	\$131,827	448%	146%	156%
	27010 Student Transportation; Service Area Direction	\$40,586	\$45,103	\$45,174	\$49,665	22%	10%	10%
	27100 Student Transportation; Vehicle Operation	\$210,510	\$285,955	\$256,296	\$351,270	67%	23%	37%
	27200 Student Transportation; Monitoring Services	\$374	\$2,741	\$1,537	\$1,168	212%	-57%	-24%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$136,096	\$217,205	\$225,139	\$240,833	77%	11%	7%
	27400 Student Transportation; Purchase of School Buses	\$143,098	\$116,927	\$540,627	\$283,198	98%	142%	-48%
	27500 Student Transportation; Insurance on Buses	\$10,595	\$21,716	\$13,732	\$9,633	-9%	-56%	-30%
	27700 Student Transportation; Contracted Transportation Services	\$7,171	\$808	\$0	\$0	-100%	-100%	n/a
	27900 Student Transportation; Other Student Transportation Services	\$3	\$0	\$1,359	\$5,917	> 500%	n/a	335%
	27910 Student Transportation; Bus Driver Training	\$0	\$0	\$567	\$0	n/a	n/a	-100%
	31100 Food Services Operations; Service Area Direction	\$17,628	\$18,331	\$18,072	\$28,017	59%	53%	55%
	31200 Food Services Operations; Food Preparation and Dispensing	\$120,658	\$143,795	\$136,225	\$155,132	29%	8%	14%
	31400 Food Services Operations; Food Purchases	\$189,667	\$232,856	\$245,344	\$258,164	36%	11%	5%
	31900 Other Food Services	\$4,499	\$3,195	\$1,722	\$3,547	-21%	11%	106%
	33200 Community Recreation	\$1,750	\$0	\$0	\$0	-100%	n/a	n/a
	33400 Athletic Coaches	\$33,130	\$26,438	\$40,602	\$36,304	10%	37%	-11%
	33990 Other Community Services; Other	\$780	\$864	\$0	\$0	-100%	-100%	n/a
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$51,490	\$191,083	\$189,616	\$86,262	68%	-55%	-55%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$27,552	\$82,537	\$101,229	\$26,179	-5%	-68%	-74%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$7,200	\$0	\$0	\$0	-100%	n/a	n/a
<b>Overhead and Operational Total</b>		<b>\$1,792,972</b>	<b>\$2,524,523</b>	<b>\$7,870,150</b>	<b>\$2,874,346</b>	<b>60%</b>	<b>14%</b>	<b>-63%</b>
<b>Nonoperational</b>								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$106,786	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$24,445	\$80,719	\$78,895	\$76,675	214%	-5%	-3%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$550	\$0	\$0	\$0	-100%	n/a	n/a
	45100 Building Acquisition, Construction and Improvements	\$0	\$2,001,770	\$52,127	\$53,782	n/a	-97%	3%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$105,350	\$70,850	\$35,550	n/a	-66%	-50%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$216,749	\$52,962	\$17,919	\$40,492	-81%	-24%	126%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$160	\$0	\$0	\$0	-100%	n/a	n/a
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$244,485	\$246,156	\$242,401	n/a	-1%	-2%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,039,720	\$1,989,000	\$2,253,000	\$2,160,000	108%	9%	-4%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$130,000	n/a	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$0	\$111,875	\$117,031	\$52,500	n/a	-53%	-55%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$37,500	n/a	n/a	n/a
	54250 Common School Fund; Interest	\$0	\$0	\$0	\$14,063	n/a	n/a	n/a
<b>Nonoperational Total</b>		<b>\$1,388,411</b>	<b>\$4,586,162</b>	<b>\$2,835,979</b>	<b>\$2,842,963</b>	<b>105%</b>	<b>-38%</b>	<b>0%</b>
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$77,645	\$106,192	\$100,267	\$47,249	-39%	-56%	-53%

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	26492 2007 Account Code - Social Security	\$345,694	\$434,115	\$396,470	\$204,983	-41%	-53%	-48%
	26493 2007 Account Code - Workmen's Compensation	\$20,511	\$33,906	\$33,061	\$17,503	-15%	-48%	-47%
	26494 2007 Account Code - Group Insurance	\$600,281	\$1,532,371	\$1,655,417	\$801,046	33%	-48%	-52%
	26496 2007 Account Code - Unemployment Compensation	\$12	\$11,856	\$17,851	\$2,467	> 500%	-79%	-86%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$27,660	\$670,314	\$231,660	\$47,912	73%	-93%	-79%
<b>prorated Total</b>		<b>\$1,071,804</b>	<b>\$2,788,754</b>	<b>\$2,434,726</b>	<b>\$1,121,159</b>	<b>5%</b>	<b>-60%</b>	<b>-54%</b>

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
<b>Student Academic Achievement</b>	\$5,073,684	\$7,650,290	\$6,907,476	\$6,957,642	37%	-9%	1%	57.2%	47.0%	36.8%	50.4%
<b>Student Instructional Support</b>	\$409,999	\$1,132,165	\$726,327	\$951,138	132%	-16%	31%	4.6%	7.0%	3.9%	6.9%
<b>Overhead and Operational</b>	\$2,001,581	\$2,919,640	\$8,291,318	\$3,064,216	53%	5%	-63%	22.6%	17.9%	44.2%	22.2%
<b>Nonoperational</b>	\$1,388,411	\$4,586,162	\$2,835,979	\$2,842,963	105%	-38%	0%	15.6%	28.2%	15.1%	20.6%
<b>Grand Total</b>	<b>\$8,873,674</b>	<b>\$16,288,256</b>	<b>\$18,761,100</b>	<b>\$13,815,959</b>	<b>56%</b>	<b>-15%</b>	<b>-26%</b>				

	FY1998	FY2006	FY2007	FY2008
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	61.8%	53.9%	40.7%	57.2%